



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

44 Rosebud 0865 Birney Elementary

0789 Birney Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	89,828.60	89,828.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,190.41	2,190.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,011.22	0.00	17,011.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,090.65	9,090.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,306.37	0.00	0.00	1,306.37	0.00	0.00
Totals	119,427.25	101,109.66	17,011.22	1,306.37	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	119,427.25					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0789 Birney Elem	Indirect/Direct	17,011.22 / 101,109.66	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				16.82%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0789 Birney Elem	0.0955	0.0979	0.1012	0.0882	16.82%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0789 Birney Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0789 Birney Elem	0.0955	0.0979	0.1012	0.0882	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0789 Birney Elem				10.47%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0865 Birney Elementary	Your Preliminary Rate by School System (SS) is:	10.47%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

44 Rosebud 0866 Forsyth Public Schools

0790 Forsyth Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,466,149.60	1,466,149.60	0.00	0.00	0.00	0.00
21XX Support Services - Students	118,914.78	118,914.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	67,429.83	65,964.83	0.00	1,465.00	0.00	0.00
222X Educational Media Services	67,625.11	67,625.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	109,122.97	109,122.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	194,222.21	194,222.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	94,336.11	0.00	94,336.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	204,887.16	204,887.16	0.00	0.00	0.00	0.00
27XX Student Transportation Services	203,972.06	166,214.06	0.00	37,758.00	0.00	0.00
31XX Food Services	106,271.86	106,271.86	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,231.19	5,231.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,637.12	35,637.12	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	48,711.00	0.00	0.00	48,711.00	0.00	0.00
Totals	2,722,511.00	2,540,240.89	94,336.11	87,934.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,722,511.00					

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

44 Rosebud 0866 Forsyth Public Schools

0791 Forsyth H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	786,722.42	786,722.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	22,059.50	22,059.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	76,481.28	75,016.28	0.00	1,465.00	0.00	0.00
222X Educational Media Services	34,079.83	34,079.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	95,809.09	95,809.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	115,203.43	115,203.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,076.39	0.00	41,076.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	201,088.36	201,088.36	0.00	0.00	0.00	0.00
27XX Student Transportation Services	125,964.00	88,206.00	0.00	37,758.00	0.00	0.00
33XX Community Services	500.00	500.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	50,602.93	50,602.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	140,727.77	140,727.77	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	22,313.00	0.00	0.00	22,313.00	0.00	0.00
Totals	1,712,628.00	1,610,015.61	41,076.39	61,536.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,712,628.00					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0790 Forsyth Elem	Indirect/Direct	94,336.11 / 2,540,240.89	3.71%		
	LE 0791 Forsyth H S	Indirect/Direct	41,076.39 / 1,610,015.61	2.55%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0790 Forsyth Elem	0.0348	0.0352	0.0347	0.0322	3.71%
	0791 Forsyth H S	0.0348	0.0352	0.0347	0.0322	2.55%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0790 Forsyth Elem	0.0348	0.0352	0.0347	0.0322	
	0791 Forsyth H S	0.0348	0.0352	0.0347	0.0322	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0790 Forsyth Elem	0.0348	0.0352	0.0347	0.0322	
	0791 Forsyth H S	0.0348	0.0352	0.0347	0.0322	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0790 Forsyth Elem	3.31%	
	0791 Forsyth H S	3.09%	

Line F Average of LE's contained under one School System Code (SS)		2018	SS Reclaasified Rate
0866 Forsyth Public Schools	Your Preliminary Rate by School System (SS) is:	3.20%	
	This same rate is applied to both EL and HS in the same SS		

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

44 Rosebud 0867 Lame Deer Public Schools

0792 Lame Deer Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	3,240,930.62	3,240,930.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	315,362.82	315,362.82	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	30,295.05	30,295.05	0.00	0.00	0.00	0.00
222X Educational Media Services	55.75	55.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	329,718.43	321,674.43	0.00	8,044.00	0.00	0.00
24XX Support Services - School Administration	511,843.76	511,843.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	884,735.10	0.00	881,462.56	3,272.54	0.00	0.00
26XX Operation and Maintenance of Plant Services	878,239.50	699,674.37	0.00	178,565.13	0.00	0.00
27XX Student Transportation Services	310,645.17	310,645.17	0.00	0.00	0.00	0.00
31XX Food Services	230,156.87	230,156.87	0.00	0.00	0.00	0.00
33XX Community Services	82,099.42	82,099.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	43,771.40	43,771.40	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	909,480.75	0.00	0.00	909,480.75	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	24,440.65	0.00	0.00	0.00	24,440.65	0.00
Totals	7,791,775.29	5,786,509.66	881,462.56	1,099,362.42	24,440.65	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,791,775.29					

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

44 Rosebud 0867 Lame Deer Public Schools

1230 Lame Deer H S

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,186,549.01	1,186,549.01	0.00	0.00	0.00	0.00
21XX Support Services - Students	170,604.34	170,604.34	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	48,072.78	48,072.78	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	75,498.46	75,498.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	109,001.13	109,001.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	234,569.72	0.00	234,569.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	120,192.87	119,169.48	0.00	1,023.39	0.00	0.00
27XX Student Transportation Services	252,626.44	82,682.13	0.00	169,944.31	0.00	0.00
33XX Community Services	550.45	550.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,713.94	22,713.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	144,083.25	144,083.25	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,260.00	0.00	0.00	4,260.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	6,081.97	0.00	0.00	0.00	6,081.97	0.00
Totals	2,374,804.36	1,958,924.97	234,569.72	175,227.70	6,081.97	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,374,804.36					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0792 Lame Deer Elem	Indirect/Direct	881,462.56 / 5,786,509.66	15.23%		
	LE 1230 Lame Deer H S	Indirect/Direct	234,569.72 / 1,958,924.97	11.97%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0792 Lame Deer Elem	0.0566	0.0607	0.0590	0.0668	15.23%
	1230 Lame Deer H S	0.0566	0.0607	0.0590	0.0668	11.97%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0792 Lame Deer Elem	0.0566	0.0607	0.0000	0.0000	
	1230 Lame Deer H S	0.0566	0.0607	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0792 Lame Deer Elem	0.0566	0.0607	0.0590	0.0668	
	1230 Lame Deer H S	0.0566	0.0607	0.0590	0.0668	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0792 Lame Deer Elem	7.51%	
	1230 Lame Deer H S	6.89%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0867 Lame Deer Public Schools	7.20%	

Your Preliminary Rate by School System (SS) is:
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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

44 Rosebud 0869 Rosebud Public Schools

0795 Rosebud K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	650,057.59	650,057.59	0.00	0.00	0.00	0.00
21XX Support Services - Students	32,288.38	32,288.38	0.00	0.00	0.00	0.00
222X Educational Media Services	11,149.68	11,149.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	124,567.41	124,567.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	30,382.87	30,382.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	227,685.19	24,297.00	203,388.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	166,908.16	161,908.16	0.00	5,000.00	0.00	0.00
27XX Student Transportation Services	93,793.50	93,793.50	0.00	0.00	0.00	0.00
31XX Food Services	28,892.79	28,892.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,415.69	4,415.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,613.63	11,613.63	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	112,210.94	0.00	0.00	112,210.94	0.00	0.00
Totals	1,493,965.83	1,173,366.70	203,388.19	117,210.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,493,965.83					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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	LE 0795 Rosebud K-12	Indirect/Direct	203,388.19 / 1,173,366.70	17.33%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0795 Rosebud K-12	0.1284	0.1067	0.0967	0.0878	17.33%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0795 Rosebud K-12	0.1284	0.1067	0.0967	0.0878	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0795 Rosebud K-12	0.1284	0.1067	0.0967	0.0878	

Line E Five Year Average with 5% Discount	LE			2018	LE Reclaasified Rate
	0795 Rosebud K-12			11.27%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0869 Rosebud Public Schools	11.27%	

Your Preliminary Rate by School System (SS) is:
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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

44 Rosebud 0870 Colstrip Public Schools

0796 Colstrip Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	3,021,379.68	3,021,379.68	0.00	0.00	0.00	0.00
21XX Support Services - Students	373,493.34	373,493.34	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	104,447.38	104,447.38	0.00	0.00	0.00	0.00
222X Educational Media Services	676,426.89	671,923.74	0.00	4,503.15	0.00	0.00
23XX Support Services - General Administration	141,403.57	141,403.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	337,129.84	337,129.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	138,466.63	0.00	138,466.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,115,576.79	1,115,576.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	282,711.19	282,711.19	0.00	0.00	0.00	0.00
31XX Food Services	245,136.77	245,136.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	40,880.07	40,880.07	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	93,396.94	93,396.94	0.00	0.00	0.00	0.00
Totals	6,570,449.09	6,427,479.31	138,466.63	4,503.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,570,449.09					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

44 Rosebud 0870 Colstrip Public Schools

0797 Colstrip H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,728,688.04	1,728,688.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	86,385.87	86,385.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	67,756.72	67,756.72	0.00	0.00	0.00	0.00
222X Educational Media Services	438,758.69	426,936.59	0.00	11,822.10	0.00	0.00
23XX Support Services - General Administration	104,686.03	104,686.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	203,202.47	203,202.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	89,045.13	0.00	89,045.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	737,927.80	737,927.80	0.00	0.00	0.00	0.00
27XX Student Transportation Services	216,058.40	216,058.40	0.00	0.00	0.00	0.00
31XX Food Services	83,309.29	83,309.29	0.00	0.00	0.00	0.00
33XX Community Services	470.04	470.04	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	74,111.88	74,111.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	256,304.57	256,304.57	0.00	0.00	0.00	0.00
Totals	4,086,704.93	3,985,837.70	89,045.13	11,822.10	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,086,704.93					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0796 Colstrip Elem	Indirect/Direct 138,466.63 / 6,427,479.31	2.15%		
	LE 0797 Colstrip H S	Indirect/Direct 89,045.13 / 3,985,837.70	2.23%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0796 Colstrip Elem	0.0286	0.0285	0.0268	0.0250	2.15%
	0797 Colstrip H S	0.0286	0.0285	0.0268	0.0250	2.23%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0796 Colstrip Elem	0.0000	0.0000	0.0000	0.0000	
	0797 Colstrip H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0796 Colstrip Elem	0.0286	0.0285	0.0268	0.0250	
	0797 Colstrip H S	0.0286	0.0285	0.0268	0.0250	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0796 Colstrip Elem	2.48%	
	0797 Colstrip H S	2.49%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
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0870 Colstrip Public Schools

Your Preliminary Rate by School System (SS) is:

2.49%

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

44 Rosebud 0872 Ashland Elementary

0800 Ashland Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	910,195.15	910,195.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	90,024.56	90,024.56	0.00	0.00	0.00	0.00
222X Educational Media Services	36,663.58	36,663.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,925.30	56,925.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	83,146.16	83,146.16	0.00	0.00	0.00	0.00
25XX Support Services - Business	62,573.64	1,592.67	60,980.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	119,608.38	119,608.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	27,807.45	27,807.45	0.00	0.00	0.00	0.00
31XX Food Services	24,275.02	24,275.02	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	350.64	350.64	0.00	0.00	0.00	0.00
Totals	1,411,569.88	1,350,588.91	60,980.97	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,411,569.88					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0800 Ashland Elem	Indirect/Direct	60,980.97 / 1,350,588.91	4.52%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0800 Ashland Elem	0.0386	0.0351	0.0322	0.0352	4.52%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0800 Ashland Elem	0.0386	0.0000	0.0000	0.0352	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0800 Ashland Elem	0.0386	0.0351	0.0322	0.0352	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0800 Ashland Elem				3.54%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0872 Ashland Elementary	Your Preliminary Rate by School System (SS) is:	3.54%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.